/Douglas Godbold/

AMENDMENT UNDER 37 CFR 1.116 **EXPEDITED EXAMINATION EXAMINING GROUP 2626**

Docket No.: 1901.1345

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Jung-hoe KIM et al.

Serial No. 10/735,894

Group Art Unit: 2626

Confirmation No. 5705

Filed: December 16, 2003

Examiner: Douglas GODBOLD

METHOD AND APPARATUS FOR ENCODING/DECODING AUDIO DATA WITH For:

SCALABILITY

AMENDMENT UNDER 37 CFR 1.116

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

BOX AF

Sir:

This is in response to the Office Action mailed November 22, 2010, and having a period for response set to expire on February 22, 2011. A petition for a three month extension of time is filed concurrently herewith, thereby extending the response due date to May 23, 2011.

A Notice of Appeal is being filed subsequent to the filing of this Amendment, providing the Examiner additional time to enter this Amendment and issue a Notice of Allowance, as all rejected claims have been cancelled.

Reconsideration of the claims is respectfully requested. The following amendments and remarks are respectfully submitted.